

**C CORPORATIONS: DEDUCTIONS BY TYPE**

Deduction Type	2005		2006		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	164,614	\$ 115,097,959	169,457	\$ 165,982,252	44.2
Salaries and Wages	169,432	1,407,840,112	174,670	1,658,315,405	17.8
Repairs	173,599	88,747,619	169,553	106,362,848	19.8
Bad Debts	47,343	104,537,938	46,853	89,307,701	-14.6
Rents	204,430	200,519,405	207,519	229,834,982	14.6
Taxes	291,236	222,762,651	289,936	266,598,802	19.7
Interest	159,935	990,283,235	150,085	1,535,485,532	55.1
Contributions	51,820	12,297,404	54,714	13,386,707	8.9
Depreciation/Amortization	214,929	334,107,774	221,735	424,363,689	27.0
Depletion	546	7,224,787	1,949	25,278,083	249.9
Advertising	154,033	175,697,724	153,419	188,872,240	7.5
Pension/Profit Sharing Plans	64,192	98,217,908	62,528	107,246,120	9.2
Employee Benefit Plans	98,506	165,665,322	107,067	199,535,413	20.4
Other Deductions	304,610	2,044,928,112	307,947	2,481,203,055	21.3
Miscellaneous Deductions	1,566	24,563,933	1,385	7,090,650	-71.1
<b>Total Deductions</b>	<b>313,209</b>	<b>\$ 5,992,491,883</b>	<b>315,545</b>	<b>\$ 7,498,863,479</b>	<b>25.1</b>

**S CORPORATIONS: DEDUCTIONS BY TYPE**

Deduction Type	2005		2006		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	161,613	\$ 32,753,103	171,039	\$ 39,929,825	21.9
Salaries and Wages	158,179	128,389,436	162,998	174,044,023	35.6
Repairs	161,440	4,713,925	173,600	7,025,770	49.0
Bad Debts	29,829	2,104,355	32,946	2,772,164	31.7
Rents	191,255	22,623,951	207,528	43,403,894	91.8
Taxes	282,209	17,162,315	305,320	22,288,650	29.9
Interest	141,792	13,499,572	160,079	17,145,557	27.0
Contributions	86,982	1,814,093	103,367	1,414,545	-22.0
Depreciation/Amortization	198,999	10,643,410	209,136	14,090,238	32.4
Depletion	593	118,775	94	36,871	-69.0
Advertising	159,851	16,028,508	173,515	11,483,245	-28.4
Pension/Profit Sharing Plans	53,778	4,602,128	62,615	7,272,304	58.0
Employee Benefit Plans	68,735	7,014,320	69,383	10,846,220	54.6
Other Deductions	307,834	135,926,684	334,349	174,028,877	28.0
Recovery Property	77,226	925,980	85,285	1,024,399	10.6
Portfolio Income	2,333	424,475	3,534	233,923	-44.9
Interest on Investment Debts	3,182	1,167,420	3,555	538,838	-53.8
Miscellaneous Deductions	1,102	6,015	619	14,559	142.0
<b>Total Deductions</b>	<b>299,979</b>	<b>\$ 399,918,465</b>	<b>330,480</b>	<b>\$ 527,593,902</b>	<b>31.9</b>